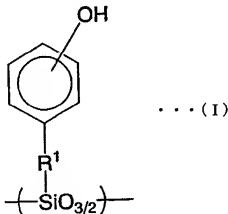


AMENDMENTS TO THE CLAIMS

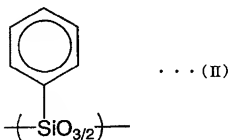
1. (Currently amended) A negative resist composition comprising a silsesquioxane resin (A) comprising a constituent unit (a1) represented by the following general formula (I):

[Chemical Formula 1]



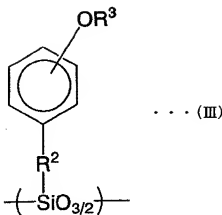
wherein R^1 represents a methylene group, and a constituent unit (a2) represented by the following general formula (II):

[Chemical Formula 2]



and a constituent unit (a3) represented by the following general formula (III):

[Chemical Formula 3]



wherein R^2 represents a linear or branched alkylene group having 1 to 5 carbon atoms, and R^3 represents a linear or branched alkyl group having 1 to 5 carbon atoms, an acid generator component (B) which generates an acid upon exposure, and a crosslinking agent component (C), a nitrogen-containing organic compound (D) and an organic carboxylic acid or oxo acid of phosphorus or a derivative thereof (E),

wherein said silsesquioxane resin (A) comprises 50 to 95 mol% of the constituent unit (a1) 5 to 40 mol% of the constituent unit (a2), and 0 to 20 mol% of the constituent unit (a3), wherein said acid generator component (B) and said crosslinking agent component (C) are selected from ~~a combination of an onium salt containing a fluorinated alkylsulfonic acid ion as an anion (B) and a glycoluril-based or melamine-based crosslinking agent (C), a combination of an oxime sulfonate-based acid generator (B) and an ethyleneurea-based crosslinking agent (C), or a combination of a mixture of an oxime sulfonate-based acid generator and a diazomethane-based acid generator (B) and an ethyleneurea-based crosslinking agent (C).~~

2. (Canceled)

3. (Canceled)

4. (Previously presented) The negative resist composition according to claim 1, wherein a weight average molecular weight (Mw) of the silsesquioxane resin (A) is 1,000 or more and 15,000 or less.

5. **(Canceled)** The negative resist composition according to claim 1, which further comprises a nitrogen-containing organic compound (D).

6. **(Original)** The negative resist composition according to claim 1, which is used in a two-layer resist method comprising the steps of providing an organic layer on a substrate and providing a resist layer on the organic layer; patterning the resist layer to form an upper resist pattern; patterning the organic layer by dry etching using the upper resist pattern as a mask to form a lower resist pattern; and forming a pattern on the substrate by etching using the upper resist pattern and the lower resist pattern as a mask.

7. **(Original)** The negative resist composition according to claim 1, which is used in a magnetic film pattern forming method comprising the step of patterning a magnetic film by ionic etching using the resist pattern formed on the magnetic film as a mask.

8. **(Original)** The negative resist composition according to claim 1, which is used in a magnetic film pattern forming method comprising the step of patterning a magnetic film by ionic etching using a lift-off pattern comprising a base film pattern formed on the magnetic film and a resist pattern formed on the base film pattern.

9. **(Original)** The negative resist composition according to claim 1, which is used in a resist pattern forming method comprising the step of subjecting a resist layer to electron beam selective exposure.